

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re	: Chapter 11
LEHMAN BROTHERS HOLDINGS INC., et al.	: Case No. 08-13555 (JMP)
	: Jointly Administered
Debtors	:
-----X	

In re	: Chapter 11
LEHMAN BROTHERS HOLDINGS, INC., INC.	: Case No. 08-13555 (JMP)
	:
Debtor	:
-----X	

**NOTICE OF TRANSFER OF CLAIM
PURSUANT TO RULE 3001(e)(2)**

A CLAIM HAS BEEN FILED IN THIS CASE (**Lehman Brothers Holdings, Inc., Debtor, Case No. 08-13555**) or deemed filed under 11 U.S.C. § 1111(a). Transferee hereby gives evidence and notice pursuant to Rule 3001(e)(2), Fed. R. Bankr. P., of the transfer, other than for security, of the claim referenced in this evidence and notice.

Merrill Lynch Credit Products, LLC

Wharton Asian Special
Opportunities Company I
Limited

Name of Transferee

Name of Transferor

Proof of Claim Amount

\$2,999,822.63

Proof of Claim No.


12891

You are hereby requested to make all future payments and distributions, and to give all notices and other communications, in respect of the Claim to the Transferee at the address below.

TRANSFeree: Merrill Lynch Credit Products, LLC
Address: Attn: Gary S. Cohen/Ron Torok
c/o Bank of America Merrill Lynch
Bank of America Tower – 3rd Floor
One Bryant Park
New York, New York 10036
Phone: 646-855-7450
Fax: 646-736-5233
Email: g.cohen@baml.com/ron.torok@baml.com

I declare under penalty of perjury that the information provided in this evidence and notice is true and correct to the best of my knowledge and belief.

Merrill Lynch Credit Products, LLC

By: 
Name: **RON TOAN**
Title: **DIRECTOR**

Date: **April 26**, 2010

Penalty for making a false statement: fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 & 3571.

EVIDENCE OF TRANSFER OF CLAIM

TO: Clerk, United States Bankruptcy Court, Southern District of New York

AND TO: Wharton Asian Special Opportunities Company 1 Limited

Wharton Asian Special Opportunities Company 1 Limited, with offices located at c/o Wharton Investment Advisors Limited, 17/F Tesbury Centre, 28 Queen's Road East, Hong Kong ("Seller"), for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged and pursuant to the terms of a Transfer of Claim Agreement dated as of the date hereof, does hereby certify that it has unconditionally and irrevocably sold, transferred and assigned to Merrill Lynch Credit Products, LLC, its successors and assigns, with offices located c/o Bank of America Merrill Lynch, Bank of America Tower, 3rd Floor, One Bryant Park, New York, NY 10036 ("Buyer"), all right, title and interest in and to the claims of Seller against LEHMAN BROTHERS HOLDINGS INC. in the amount of US\$2,999,822.63, docketed as Claim No. 12891 (the "Claim") in the United States Bankruptcy Court, Southern District of New York, Case No. 08-13555 (JMP) (jointly administered).

Seller hereby waives any notice or hearing requirements imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, and stipulates that an order may be entered recognizing this transfer and sale of the Claim as an unconditional sale and assignment and Buyer herein as the valid owner of the Claim. You are hereby requested to make all future payments and distributions, and to give all notices and other communications, in respect to the Claim to Buyer.

IN WITNESS WHEREOF, dated as of the 14th day of April, 2010.

**WHARTON ASIAN SPECIAL OPPORTUNITIES
COMPANY 1 LIMITED**

WITNESS:

(Signature)

Name: Liza Tang

Title: Personal Assistant

(Print name and title of witness)

By:

(Signature of authorized corporate officer)

Name: Vanessa Gibson

Title: Director

Tel.: (852) 2918 1750

MERRILL LYNCH CREDIT PRODUCTS, LLC

WITNESS:

(Signature)

Name: Jeff Benesh

Title: Associate

(Print name and title of witness)

By:

(Signature of authorized corporate officer)

Name: Ron Torok

Title: Director

Tel.: 646 855 7450